

CHAPTER 45.

EXEMPTION FOR HEDGES, SHADE-TREES, ETC.

H. F. 221. AN ACT to Amend Section 799, Chapter 1, Title 6 of the Code [relating to the Assessment of Taxes].

Code: § 799. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 799, of chapter 1, of title 6, of the code of Iowa be amended as follows: Strike out all of said section, and insert in lieu thereof the following:

Board of supervisors may make exemption for forest, shade, and fruit trees, and hedges. Proportionate exemption.

Board may adopt regulations as to same.

Limit of exemption.

Claimant to satisfy board.

"Sec. 799. The board of supervisors may exempt from taxation for any one year, except for state purposes, an amount not exceeding five hundred dollars for each acre of forest-trees, less than three years old, planted and suitably cultivated for timber, or for each mile of hedge, or for each mile of shade-trees, along the public highway, or for each acre of fruit-trees not more than three years old; and also a proportionate exemption for each one-fourth mile of hedge or one-fourth mile of shade-trees along the public highway. Such board, before granting any of the exemptions contemplated in this section, shall establish rules as to the method of planting and cultivating such hedges and trees, and the number of the same to the mile or acre, and persons claiming such exemption shall bring satisfactory proof that such rules have been complied with. But no person shall have any personal property nor more than one half his real estate exempted under this and the foregoing section, nor shall there be any exemption on account of nursery trees grown for sale. Any person claiming such exemption, may appear before the board of supervisors at any regular meeting, and, upon showing to the satisfaction of said board that he has complied with the requirements, shall receive from the county auditor a certificate, stating the amount of exemption, which shall be received by the county treasurer in satisfaction of the taxes exempted."

Approved March 18th, 1874.

CHAPTER 46.

TAX-SALES IN LEE COUNTY.

S. F. 71. AN ACT to Amend Chapter 2, Title 6, of the Code in Relation to Tax-Sales and Redemption of Property in Counties having two County-Seats.

Code: title vi., ch. 2. Sales to be at place where taxes are collectable. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That in counties divided into two districts for the collection of taxes, and where there are two county-seats, the sales of lands and property for delinquent taxes, in each collection district, shall be sold at the county-seat, or place where